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RECORDATION NO. **23056-E** FILED

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May 1, 2002

SURFACE TRANSPORTATION BOARD

Taledia Stokes
Surface Transportation Board
Recordation Office
1925 K Street, N.W., Suite 70
Washington D.C. 20423

Dear Taledia,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of February 22, 2001 between the following parties:

Names and address of the following parties:

Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.**
1211 Avenue of the Americas, New York, NY 10036
Lessee: **LOUIS DREYFUS CORPORATION**
4800 Main Street, Suite, 274, Kansas City, MI 64112-2505

A short summary of the document to appear in the index follows:

Memorandum of Railcar Lease between Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.** and Lessee: **LOUIS DREYFUS CORPORATION** covering 69 coal hoppers with reporting marks and numbers — CEFX 12542 – CEFX 12563, NOT INCLUSIVE.

Please file this memorandum as a **PRIMARY** document and return one (1) stamped original to my attention. A check covering the filing fee of thirty dollars (\$30.00) is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-634-9738 ext. 20100.

Thank you for your prompt assistance.

Sincerely,

Sherry Lewey
Sherry Lewey
Research/Development Coordinator

Enclosure

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 22nd day of February, 2002, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a New York corporation, with an address at 1211 Avenue of the Americas, New York, New York 10036 (the "Lessor"), and LOUIS DREYFUS CORPORATION, a New York corporation, with an address at 4800 Main Street, Suite 274, Kansas City, MI 64112-2505 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of July 28, 2000 covering certain equipment described therein and with respect to which a Memorandum of Railcar Lease was filed with the Surface Transportation Board ("STB") on August 22, 2000 as recordation number 23056.

WHEREAS, the Parties have entered into an additional Schedule under the Lease and wish to show for the public record the existence of the aforesaid Schedule, the respective interests therein of the Parties and a description of the equipment (the "Equipment") as set forth in **Schedule A** hereto, and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

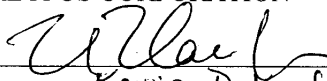
I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.,

By: 
Name: Richard M. Latin
Title: Vice President/Leasing

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

LOUIS DREYFUS CORPORATION

By: 
Name: Kevin D. Kaufman
Title: SVP

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SURFACE TRANSPORTATION BOARD

SCHEDULE A

Quantity
69

Equipment Description
5150 c.f. covered hopper cars with
gravity gates and trough hatches

Car Marks and Numbers

1	CEFX	12542
2	CEFX	12549
3	CEFX	12551
4	CEFX	12553
5	CEFX	12555
6	CEFX	12559
7	CEFX	12569
8	CEFX	12572
9	CEFX	12578
10	CEFX	12579
11	CEFX	12580
12	CEFX	12581
13	CEFX	12585
14	CEFX	12591
15	CEFX	12594
16	CEFX	12596
17	CEFX	12602
18	CEFX	12609
19	CEFX	12613
20	CEFX	12614
21	CEFX	12615
22	CEFX	12616
23	CEFX	12628
24	CEFX	12629
25	CEFX	12632
26	CEFX	12633
27	CEFX	12635
28	CEFX	12670
29	CEFX	12680
30	CEFX	12689
31	CEFX	12690
32	CEFX	12691
33	CEFX	12696
34	CEFX	12701

35	CEFX	12716
36	CEFX	12717
37	CEFX	12718
38	CEFX	12721
39	CEFX	12726
40	CEFX	12727
41	CEFX	12736
42	CEFX	12737
43	CEFX	12738
44	CEFX	12748
45	CEFX	12752
46	CEFX	12758
47	CEFX	12759
48	CEFX	12763
49	CEFX	12769
50	CEFX	12773
51	CEFX	12780
52	CEFX	12783
53	CEFX	12785
54	CEFX	12788
55	CEFX	12801
56	CEFX	12805
57	CEFX	12807
58	CEFX	12808
59	CEFX	12809
60	CEFX	12814
61	CEFX	12815
62	CEFX	12822
63	CEFX	12824
64	CEFX	12831
65	CEFX	12837
66	CEFX	12838
67	CEFX	12840
68	CEFX	12850
69	CEFX	12563